



DEPARTMENT OF FINANCE & BUDGET
INTEROFFICE MEMORANDUM

TO: Board of County Commissioners
VIA: Terry Shannon, County Administrator
VIA: Wilson Parran, Deputy County Administrator
FROM: Tim Hayden, Director *TH*
DATE: June 28, 2019
SUBJECT: Public Hearing - Property Tax Credit – Disabled Law Enforcement Officers, Rescue Workers or their Surviving Spouse

Background:

Several work sessions have been held, most recently on March 12, 2019 regarding a property tax credit for disabled law enforcement officers, rescue workers or their surviving spouse.

Discussion:

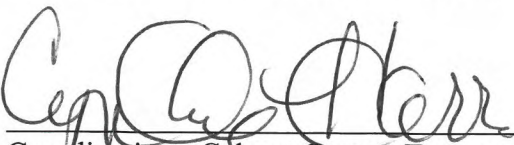
Section 9-210 of the Maryland Code allows for a credit as requested by the Board. Section 9-210 is specific as to eligibility and credit parameters. The March 12, 2019 presentation is attached for your reference.

Fiscal Impact:

Recent median sales prices in Calvert County have been in the neighborhood of \$330,000. County tax at a rate of \$0.937 would generate \$3,092.10 on a \$330,000 assessment. An estimate would require knowing how many home owners would be eligible and apply. A disabled law enforcement officer reported that there "maybe a couple others in the county that are totally disabled". With an expanded definition to include "Disabled law enforcement officer or rescue worker, as a very rough estimate, if there are 20 qualifying homeowners the cost of the credit would be, \$61,842.

Conclusion/Recommendation:

Staff recommends that following any public comment and consideration of all input, the Board take action to adopt a local ordinance authorizing a property tax credit.



Coordination: Calvert County Treasurer's Office



Coordination: County Attorney's Office